

Fill in this information to identify your case:

United States Bankruptcy Court for the:

SOUTHERN DISTRICT OF IOWA

Case number (if known) Chapter 11

☐ Check if this an amended filing

Official Form 201

Voluntary Petition for Non-Individuals Filing for Bankruptcy

4/16

If more space is needed, attach a separate sheet to this form. On the top of any additional pages, write the debtor's name and case number (if known). For more information, a separate document, *Instructions for Bankruptcy Forms for Non-Individuals*, is available.

1. Debtor's name	Pearl City Garage, Inc.	
2. All other names debtor used in the last 8 years Include any assumed names, trade names and doing business as names	DBA PCG Powder Coating & Anodizing	
3. Debtor's federal Employer Identification Number (EIN)	36-4561443	
4. Debtor's address	Principal place of business PO Box 47 Muscatine, IA 52761 Number, Street, City, State & ZIP Code Muscatine County	Mailing address, if different from principal place of business P.O. Box, Number, Street, City, State & ZIP Code Location of principal assets, if different from principal place of business 3206 Hershey Avenue Muscatine, IA 52722 Number, Street, City, State & ZIP Code
5. Debtor's website (URL)		
6. Type of debtor	<input checked="" type="checkbox"/> Corporation (including Limited Liability Company (LLC) and Limited Liability Partnership (LLP)) <input type="checkbox"/> Partnership (excluding LLP) <input type="checkbox"/> Other. Specify:	

Debtor **Pearl City Garage, Inc.**
Name

Case number (if known)

7. Describe debtor's business

A. Check one:

- ☐ Health Care Business (as defined in 11 U.S.C. § 101(27A))
- ☐ Single Asset Real Estate (as defined in 11 U.S.C. § 101(51B))
- ☐ Railroad (as defined in 11 U.S.C. § 101(44))
- ☐ Stockbroker (as defined in 11 U.S.C. § 101(53A))
- ☐ Commodity Broker (as defined in 11 U.S.C. § 101(6))
- ☐ Clearing Bank (as defined in 11 U.S.C. § 781(3))
- ☒ None of the above

B. Check all that apply

- ☐ Tax-exempt entity (as described in 26 U.S.C. §501)
- ☐ Investment company, including hedge fund or pooled investment vehicle (as defined in 15 U.S.C. §80a-3)
- ☐ Investment advisor (as defined in 15 U.S.C. §80b-2(a)(11))

C. NAICS (North American Industry Classification System) 4-digit code that best describes debtor.
See <http://www.uscourts.gov/four-digit-national-association-naics-codes>.

8. Under which chapter of the Bankruptcy Code is the debtor filing?

Check one:

- ☐ Chapter 7
- ☐ Chapter 9

☒ Chapter 11. Check all that apply:

- ☒ Debtor's aggregate noncontingent liquidated debts (excluding debts owed to insiders or affiliates) are less than \$2,566,050 (amount subject to adjustment on 4/01/19 and every 3 years after that).
- ☐ The debtor is a small business debtor as defined in 11 U.S.C. § 101(51D). If the debtor is a small business debtor, attach the most recent balance sheet, statement of operations, cash-flow statement, and federal income tax return or if all of these documents do not exist, follow the procedure in 11 U.S.C. § 1116(1)(B).
- ☐ A plan is being filed with this petition.
- ☐ Acceptances of the plan were solicited prepetition from one or more classes of creditors, in accordance with 11 U.S.C. § 1126(b).
- ☐ The debtor is required to file periodic reports (for example, 10K and 10Q) with the Securities and Exchange Commission according to § 13 or 15(d) of the Securities Exchange Act of 1934. File the *attachment to Voluntary Petition for Non-Individuals Filing for Bankruptcy under Chapter 11* (Official Form 201A) with this form.
- ☐ The debtor is a shell company as defined in the Securities Exchange Act of 1934 Rule 12b-2.

☐ Chapter 12

9. Were prior bankruptcy cases filed by or against the debtor within the last 8 years?

☒ No.

☐ Yes.

If more than 2 cases, attach a separate list.

District	_____	When	_____	Case number	_____
District	_____	When	_____	Case number	_____

10. Are any bankruptcy cases pending or being filed by a business partner or an affiliate of the debtor?

☒ No

☐ Yes.

List all cases. If more than 1, attach a separate list

Debtor	_____	Relationship	_____
District	_____	When	_____
		Case number, if known	_____

Debtor **Pearl City Garage, Inc.**
Name

Case number (if known)

11. Why is the case filed in this district?

Check all that apply:

- ☒ Debtor has had its domicile, principal place of business, or principal assets in this district for 180 days immediately preceding the date of this petition or for a longer part of such 180 days than in any other district.
- ☐ A bankruptcy case concerning debtor's affiliate, general partner, or partnership is pending in this district.

12. Does the debtor own or have possession of any real property or personal property that needs immediate attention?

☒ No

☐ Yes. Answer below for each property that needs immediate attention. Attach additional sheets if needed.

Why does the property need immediate attention? (Check all that apply.)

☐ It poses or is alleged to pose a threat of imminent and identifiable hazard to public health or safety.

What is the hazard?

☐ It needs to be physically secured or protected from the weather.

☐ It includes perishable goods or assets that could quickly deteriorate or lose value without attention (for example, livestock, seasonal goods, meat, dairy, produce, or securities-related assets or other options).

☐ Other

Where is the property?

Number, Street, City, State & ZIP Code

Is the property insured?

☐ No

☐ Yes. Insurance agency

Contact name

Phone

Statistical and administrative information

13. Debtor's estimation of available funds

Check one:

☐ Funds will be available for distribution to unsecured creditors.

☒ After any administrative expenses are paid, no funds will be available to unsecured creditors.

14. Estimated number of creditors

☒ 1-49

☐ 50-99

☐ 100-199

☐ 200-999

☐ 1,000-5,000

☐ 5001-10,000

☐ 10,001-25,000

☐ 25,001-50,000

☐ 50,001-100,000

☐ More than 100,000

15. Estimated Assets

☒ \$0 - \$50,000

☐ \$50,001 - \$100,000

☐ \$100,001 - \$500,000

☐ \$500,001 - \$1 million

☐ \$1,000,001 - \$10 million

☐ \$10,000,001 - \$50 million

☐ \$50,000,001 - \$100 million

☐ \$100,000,001 - \$500 million

☐ \$500,000,001 - \$1 billion

☐ \$1,000,000,001 - \$10 billion

☐ \$10,000,000,001 - \$50 billion

☐ More than \$50 billion

16. Estimated liabilities

☐ \$0 - \$50,000

☒ \$50,001 - \$100,000

☐ \$100,001 - \$500,000

☐ \$500,001 - \$1 million

☐ \$1,000,001 - \$10 million

☐ \$10,000,001 - \$50 million

☐ \$50,000,001 - \$100 million

☐ \$100,000,001 - \$500 million

☐ \$500,000,001 - \$1 billion

☐ \$1,000,000,001 - \$10 billion

☐ \$10,000,000,001 - \$50 billion

☐ More than \$50 billion

Debtor **Pearl City Garage, Inc.**
Name

Case number (if known)

Request for Relief, Declaration, and Signatures

WARNING -- Bankruptcy fraud is a serious crime. Making a false statement in connection with a bankruptcy case can result in fines up to \$500,000 or imprisonment for up to 20 years, or both. 18 U.S.C. §§ 152, 1341, 1519, and 3571.

**17. Declaration and signature
of authorized
representative of debtor**

The debtor requests relief in accordance with the chapter of title 11, United States Code, specified in this petition.

I have been authorized to file this petition on behalf of the debtor.

I have examined the information in this petition and have a reasonable belief that the information is true and correct.

I declare under penalty of perjury that the foregoing is true and correct.

Executed on **February 7, 2019**
MM / DD / YYYY

X /s/ Douglas R. Buster
Signature of authorized representative of debtor

Title **President**

Douglas R. Buster
Printed name

18. Signature of attorney

X /s/ Joseph A. Peiffer
Signature of attorney for debtor

Date **February 7, 2019**
MM / DD / YYYY

Joseph A. Peiffer AT0006160
Printed name

Ag & Business Legal Strategies
Firm name

PO Box 11425
Cedar Rapids, IA 52410
Number, Street, City, State & ZIP Code

Contact phone **319-363-1641** Email address **joe@ablsonline.com**

AT0006160 IA
Bar number and State

**SPECIAL MEETING OF BOARD OF DIRECTORS OF
PEARL CITY GARAGE, INC.**

A special meeting of the board of directors of PEARL CITY GARAGE, INC. was duly held on the 7th day of February 2019. Notice of the special meeting was waived by the undersigned Director.

The meeting was duly called to order by Douglas Buster, President and only Director of Pearl City Garage, Inc. Given the inability to negotiate a lease for continued occupancy of its factory located on property owned by Carver Holdings, L.L.C., as well as the pending Forcible Entry and Detainer action pending in the Iowa District Court for Muscatine County with a hearing set on February 7, 2019 at 1:15 p.m. in case no. SCSC056240, Douglas Buster recommended that Pearl City Garage, Inc. commence a Chapter 11 bankruptcy case under the U.S. Bankruptcy Code, retain professionals to proceed with the Chapter 11 proceeding, and file other documents necessary or helpful to the Chapter 11 case. Accordingly, the following resolutions were adopted:

BE IT RESOLVED that Pearl City Garage, Inc. is authorized to commence a Chapter 11 bankruptcy case in the United States Bankruptcy Court for the Southern District of Iowa; and,

BE IT FURTHER RESOLVED that the President of Pearl City Garage, Inc. is authorized to execute all documents necessary to commence a Chapter 11 case in the United States Bankruptcy Court for the Northern District of Iowa; and,

BE IT FURTHER RESOLVED that the President of Pearl City Garage, Inc. is authorized to execute a petition for relief under Chapter 11; and,

BE IT FURTHER RESOLVED that Pearl City Garage, Inc. is authorized to retain the attorneys of Ag & Business Legal Strategies, P.C. of Hiawatha, Iowa, to represent Pearl City Garage, Inc. in the Chapter 11 case; and,

BE IT FURTHER RESOLVED THAT Pearl City Garage, Inc. is authorized to execute any documents and do such things as are reasonable and necessary for the Chapter 11 case of Pearl City Garage, Inc.; and,

BE IT FURTHER RESOLVED that the Directors hereby ratify, approve, and confirm in all respects all actions taken on behalf of Pearl City Garage, Inc. by any director, shareholder, agent or attorney of, or acting on behalf of, Pearl City Garage, Inc. heretofore and in connection with the foregoing resolutions.

There being no further business to come before the Directors, the meeting was duly adjourned.

Pearl City Garage, Inc., an Iowa Corporation

By: /s/ Douglas Buster
Douglas Buster, Director

Fill in this information to identify the case:

Debtor name Pearl City Garage, Inc.

United States Bankruptcy Court for the: SOUTHERN DISTRICT OF IOWA

Case number (if known) _____

☐ Check if this is an amended filing

Official Form 202

Declaration Under Penalty of Perjury for Non-Individual Debtors

12/15

An individual who is authorized to act on behalf of a non-individual debtor, such as a corporation or partnership, must sign and submit this form for the schedules of assets and liabilities, any other document that requires a declaration that is not included in the document, and any amendments of those documents. This form must state the individual's position or relationship to the debtor, the identity of the document, and the date. Bankruptcy Rules 1008 and 9011.

WARNING -- Bankruptcy fraud is a serious crime. Making a false statement, concealing property, or obtaining money or property by fraud in connection with a bankruptcy case can result in fines up to \$500,000 or imprisonment for up to 20 years, or both. 18 U.S.C. §§ 152, 1341, 1519, and 3571.

Declaration and signature

I am the president, another officer, or an authorized agent of the corporation; a member or an authorized agent of the partnership; or another individual serving as a representative of the debtor in this case.

I have examined the information in the documents checked below and I have a reasonable belief that the information is true and correct:

- ☐ *Schedule A/B: Assets—Real and Personal Property* (Official Form 206A/B)
- ☐ *Schedule D: Creditors Who Have Claims Secured by Property* (Official Form 206D)
- ☐ *Schedule E/F: Creditors Who Have Unsecured Claims* (Official Form 206E/F)
- ☐ *Schedule G: Executory Contracts and Unexpired Leases* (Official Form 206G)
- ☐ *Schedule H: Codebtors* (Official Form 206H)
- ☐ *Summary of Assets and Liabilities for Non-Individuals* (Official Form 206Sum)
- ☐ *Amended Schedule*
- ☒ *Chapter 11 or Chapter 9 Cases: List of Creditors Who Have the 20 Largest Unsecured Claims and Are Not Insiders* (Official Form 204)
- ☐ Other document that requires a declaration _____

I declare under penalty of perjury that the foregoing is true and correct.

Executed on February 7, 2019

X /s/ Douglas R. Buster

Signature of individual signing on behalf of debtor

Douglas R. Buster

Printed name

President

Position or relationship to debtor

Fill in this information to identify the case:

Debtor name **Pearl City Garage, Inc.**
 United States Bankruptcy Court for the: **SOUTHERN DISTRICT OF IOWA**
 Case number (if known): _____

☐ Check if this is an amended filing

Official Form 204

Chapter 11 or Chapter 9 Cases: List of Creditors Who Have the 20 Largest Unsecured Claims and Are Not Insiders 12/15

A list of creditors holding the 20 largest unsecured claims must be filed in a Chapter 11 or Chapter 9 case. Include claims which the debtor disputes. Do not include claims by any person or entity who is an insider, as defined in 11 U.S.C. § 101(31). Also, do not include claims by secured creditors, unless the unsecured claim resulting from inadequate collateral value places the creditor among the holders of the 20 largest unsecured claims.

Name of creditor and complete mailing address, including zip code	Name, telephone number and email address of creditor contact	Nature of claim (for example, trade debts, bank loans, professional services, and government contracts)	Indicate if claim is contingent, unliquidated, or disputed	Amount of claim If the claim is fully unsecured, fill in only unsecured claim amount. If claim is partially secured, fill in total claim amount and deduction for value of collateral or setoff to calculate unsecured claim.		
				Total claim, if partially secured	Deduction for value of collateral or setoff	Unsecured claim
AIC American Industrial Corporation PO Box 859 Greenwood, IN 46142	309.339.1285	Chemical Supplier				\$2,158.54
ARGON 345 W. Chestnut Ave. Monrovia, CA 91016	626.357.8743	Chemical Supplier				\$3,532.05
Bryan J. Mapel 1982 Hoot Owl Jct. Nichols, IA 52766	563.288.5697	Employee Payroll wages				\$983.00
Calvary Industries Inc. PO BOX 713868 Cincinnati, OH 45271-3868	513.874.1113	Powder Paint Supplier				\$11,785.40
Continental Fire Sprinkler Company PO Box 30036 Omaha, NE 68103-1136	402.330.5170	Sprinkler Head System (Maintenance & Repairs)				\$4,297.00
Delta Industries Inc. 2201 Curtiss Street Downers Grove, IL 60515-4010	630.960.3900	Equipment Repairs				\$969.46
IVC Industrial Coatings Inc. PO Box 78000 Dept. 78729 Detroit, MI 48278-0729	Erica Stallcop 812.442.5080 estallcop@ppg.com	Powder Paint Supplier				\$10,886.59
Joseph T. Wessel 3023 Lucas Street Muscatine, IA 52761	563.506.0336 jwessel@pcgpowdercoating.com	Employee Payroll Wages				\$1,420.00

Debtor **Pearl City Garage, Inc.**

Case number (if known)

Name

Name of creditor and complete mailing address, including zip code	Name, telephone number and email address of creditor contact	Nature of claim (for example, trade debts, bank loans, professional services, and government contracts)	Indicate if claim is contingent, unliquidated, or disputed	Amount of claim If the claim is fully unsecured, fill in only unsecured claim amount. If claim is partially secured, fill in total claim amount and deduction for value of collateral or setoff to calculate unsecured claim.		
				Total claim, if partially secured	Deduction for value of collateral or setoff	Unsecured claim
Lisa L. Garrett 2648 Spitz Dr. Muscatine, IA 52761	563.288.5477 Lgarrett624@gmail.com	Employee Payroll Wages				\$851.00
MH Equipment #774469 4469 Solutions Center Chicago, IL 60677-4004	563.381.9989 Lynn Citizen lcitizen@mhquipmen.com	Forktruck Repairs				\$2,440.40
Mississippi Laser PO BOX 459 Stockton, IA 52769	Aaron Kiser 563.785.4402 akiser@msplaser.com	Metal Fabrication Subcontractor				\$5,058.70
Muscatine Power & Water 3205 Cedar Street Muscatine, IA 52761-0075	563.263.2631	Utilities				\$3,551.43
QC Analytical Services LLC 1798 Iowa Drive LeClaire, IA 52753	563.289.3373	Water Testing – Anodizing System				\$1,702.28
RL Carriers PO Box 10020 Port William, OH 45164-2000	800.543.5589	Transportation Provider				\$1,057.60
RNS PO Box 1437 Muscatine, IA 52761	563.263.1090 jhartman@reliablentworksolutions.com	IT Subcontractor				\$3,932.40
Safety-Kleen PO Box 650509 Dallas, TX 75265-0509	800.323.5040	Water Testing Services for Anodizing Line				\$1,107.39
Shaw Electric Inc. 930 E. River Drive Davenport, IA 52803	563.323.3611	Electrical Subcontractor				\$1,175.92
TCI Powder PO Box 535403 Atlanta, GA 30353-5403	mdbrewer@shawelec.com	Powder Paint Supplier				\$7,432.39
Team Staffing PO Box 215 Muscatine, IA 52761	563.262.8844 Craig Utley	Temp Labor Contractor				\$8,359.58
Univar USA Inc. 13009 Collections Ctr. Dr. Chicago, IL 60693	319.753.2253	Equipment Repair Supplier				\$2,015.00

**United States Bankruptcy Court
Southern District of Iowa**

In re **Pearl City Garage, Inc.**

Debtor(s)

Case No.
Chapter

11

LIST OF EQUITY SECURITY HOLDERS

Following is the list of the Debtor's equity security holders which is prepared in accordance with rule 1007(a)(3) for filing in this Chapter 11 Case

Name and last known address or place of business of holder	Security Class	Number of Securities	Kind of Interest
Douglas R. Buster 1930 Trolley Avenue Muscatine, IA 52761	Common	100%	

DECLARATION UNDER PENALTY OF PERJURY ON BEHALF OF CORPORATION OR PARTNERSHIP

I, the **President** of the corporation named as the debtor in this case, declare under penalty of perjury that I have read the foregoing List of Equity Security Holders and that it is true and correct to the best of my information and belief.

Date **February 7, 2019**

Signature **/s/ Douglas R. Buster
Douglas R. Buster**

*Penalty for making a false statement of concealing property: Fine of up to \$500,000 or imprisonment for up to 5 years or both.
18 U.S.C. §§ 152 and 3571.*

**United States Bankruptcy Court
Southern District of Iowa**

In re **Pearl City Garage, Inc.**

Debtor(s)

Case No.

Chapter

11

**VERIFICATION OF MASTER ADDRESS LIST
ON PAPER (CREDITOR MATRIX)**

I, the President of the corporation named as the debtor in this case, declare under penalty of perjury that I have read the attached Master Address List (creditor matrix), consisting of 4 pages, and that it is true and correct to the best of my knowledge, information, and belief.

Date: **February 7, 2019**

/s/ Douglas R. Buster

Douglas R. Buster/President

Signer/Title

VER_MTRX (Rev. 04/00)

John Waters
Collections Section, 3rd Floor
Department of Revenue and Finance
PO Box 10457
Des Moines, IA 50306

Internal Revenue Service
P. O. Box 7346
Philadelphia, PA 19101-7346

Aaron Cunningham
26622 190th Ave. W.
Illinois City, IL 61259

AIC American Industrial Corporation
PO Box 859
Greenwood, IN 46142

Akzo Nobel
62166 Collection Center Dr.
Chicago, IL 60693-0621

Angela K. Noah
1107 Westwood Ln.
Muscatine, IA 52761

ARGON
345 W. Chestnut Ave.
Monrovia, CA 91016

Bryan J. Mapel
1982 Hoot Owl Jct.
Nichols, IA 52766

Calvary Industries Inc.
PO BOX 713868
Cincinnati, OH 45271-3868

Candy K. Pastrnak
Pastrnak Law Firm, P.C.
313 W. 3rd Street
Davenport, IA 52801

Carver Holdings, L.L.C.
PO Box 665
Bettendorf, IA 52722

Continental Fire Sprinkler Company
PO Box 30036
Omaha, NE 68103-1136

Delta Industries Inc.
2201 Curtiss Street
Downers Grove, IL 60515-4010

Douglas R. Buster
1930 Trolley Ave.
Muscatine, IA 52761

Eric D. Slater
325 Kindler Ave.
Muscatine, IA 52761

Gail B. West
PO Box 204
521 Grand Ave.
Nichols, IA 52761

Harry J.
1105 Isett Ave.
Muscatine, IA 52761

Iowa Department of Revenue
Attn.: Bankruptcy Unit
P.O. Box 10457
Des Moines, IA 50306

IVC Industrial Coatings Inc.
PO Box 78000
Dept. 78729
Detroit, MI 48278-0729

Jacob A. Drayfahl
1986 Hooy Owl Jct.
PO Box 184
Nichols, IA 52766

Jacob R. Buster
1842 Sweetland Rd.
Muscatine, IA 52761

Joseph T. Wessel
3023 Lucas Street
Muscatine, IA 52761

Joshua Loveland
105 Letts Ave
Fruitland, IA 52749

KoneCranes Inc.
PO Box 641807
Pittsburgh, PA 15264-1807

Lisa L. Garrett
2648 Spitz Dr.
Muscatine, IA 52761

Madalyn M. Baffrey
507 W. 5th St.
Muscatine, IA 52761

MH Equipment
#774469 4469 Solutions Center
Chicago, IL 60677-4004

Michael A. Koury
Bush, Motto, Creen, Koury & Halligan, PL
5500 Victoria Ave., Ste. 100
Davenport, IA 52807

Mississippi Laser
PO BOX 459
Stockton, IA 52769

Muscatine Power & Water
3205 Cedar Street
Muscatine, IA 52761-0075

Noelan Scott
419 E Lamphere Dr
Blue Grass, IA 52726

Northwest Bank & Trust
100 E Kimberly Road
Davenport, IA 52806

On Deck Capital
Attn: Director of Operations
901 N Stuart Street
Suite 700
Arlington, VA 22203

Paige M. Frantz
2451 Bobwhite Dr.
Muscatine, IA 52761

Paul R. Brooks
3116 Peartree Ln.
Muscatine, IA 52761

QC Analytical Services LLC
1798 Iowa Drive
LeClaire, IA 52753

Ralph E. Buster
Heatherlynn Dr.
Unit A1
Muscatine, IA 52761

RL Carriers
PO Box 10020
Port William, OH 45164-2000

RNS
PO Box 1437
Muscatine, IA 52761

Safety-Kleen
PO Box 650509
Dallas, TX 75265-0509

Scott A. Wymer
401 Ford Ave.
PO Box 207
Grandview, IA 52752

Shaw Electric Inc.
930 E. River Drive
Davenport, IA 52803

TCI Powder
PO Box 535403
Atlanta, GA 30353-5403

Team Staffing
PO Box 215
Muscatine, IA 52761

Theresa A. Buster
1930 Trolley Ave.
Muscatine, IA 52761

Timothy Novak
781 W Walcott Rd
Lot 185
Walcott, IA 52773

Tri-City Electric
6225 N. Brady St.
Davenport, IA 52806

ULINE
2200 S. Lakeside Dr.
Waukegan, IL 60085

United States Attorney (IRS)
286 US Courthouse Annex
110 E Court Ave
Des Moines, IA 50309-2053

Univar USA Inc.
13009 Collections Ctr. Dr.
Chicago, IL 60693

US Bank Equipment Finance
A Division of US Bank National Assoc.
1310 Madrid Street
Marshall, MN 56258

Windstream
PO Box 9001013
Louisville, KY 40290-1013

**United States Bankruptcy Court
Southern District of Iowa**

In re **Pearl City Garage, Inc.**

Debtor(s)

Case No.
Chapter

11

CORPORATE OWNERSHIP STATEMENT (RULE 7007.1)

Pursuant to Federal Rule of Bankruptcy Procedure 7007.1 and to enable the Judges to evaluate possible disqualification or recusal, the undersigned counsel for **Pearl City Garage, Inc.** in the above captioned action, certifies that the following is a (are) corporation(s), other than the debtor or a governmental unit, that directly or indirectly own(s) 10% or more of any class of the corporation's(s') equity interests, or states that there are no entities to report under FRBP 7007.1:

☒ None [*Check if applicable*]

February 7, 2019

Date

/s/ Joseph A. Peiffer

Joseph A. Peiffer AT0006160

Signature of Attorney or Litigant
Counsel for **Pearl City Garage, Inc.**
Ag & Business Legal Strategies

**PO Box 11425
Cedar Rapids, IA 52410
319-363-1641 Fax:319-200-2059
joe@ablsonline.com**